

IRS News Release

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IRS Names Four New Frivolous Claims to Avoid

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WASHINGTON — The Internal Revenue Service today issued a notice that lists four additional erroneous legal positions that taxpayers should refrain from using as an excuse to avoid paying their taxes.

An individual or group may not avoid paying their fair share of taxes by making “frivolous” legal arguments such as those listed in this notice. The IRS publicizes these frivolous claims to help taxpayers understand the law and avoid penalties.

Notice 2008-14 lists positions identified as frivolous for purposes of the penalty under section 6702 of the federal tax code for filing a frivolous tax return or submitting to the IRS a frivolous request for a collection due process hearing or application for an installment agreement, offer-in-compromise, or Taxpayer Assistance Order.

Taxpayers who file a tax return or make a submission based on a position listed in this notice are subject to a \$5,000 penalty. This notice adds to the positions listed in Notice 2007-30, 2007-14 I.R.B. 883. The positions that have been added are found in paragraphs 9(g), 11, 14, and 25.

The four new frivolous claims pertain to the following:

- Misinterpretation of the 9th Amendment to the U.S. Constitution regarding objections to military spending.
- Erroneous claims that taxes are owed only by persons with a fiduciary relationship to the United States or the IRS.
- A nonexistent “Mariner’s Tax Deduction” (or the like) related to invalid deductions for meals.
- Certain instances of misuse or excessive use of the section 6421 fuels credit.

In 2006, Congress increased the penalty for frivolous tax returns from \$500 to \$5,000. The increased penalty amount applies when a person submits a tax return or other specified submission, and any portion of the submission is based on a position the IRS identifies as frivolous.

Notice 2008-14 will be published in the Internal Revenue Bulletin 2004-8 dated Jan. 28.

Other relevant links:

- [IRS Debunks Frivolous Tax Arguments](#)
- [The Truth About Frivolous Tax Arguments](#)